

Sūrah At-Taghābun

(Loss and Gain)

This Sūrah is Madanī, and it has 18 verses and 2 sections

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

With the name of Allah, the All-Merciful, the Very-Merciful

Verses 1 - 10

يُسَبِّحُ لِلَّهِ مَا فِي السَّمَوَاتِ وَمَا فِي الْأَرْضِ ۖ لَهُ الْمُلْكُ وَلَهُ الْحَمْدُ ۚ
وَهُوَ عَلَى كُلِّ شَيْءٍ قَدِيرٌ ﴿١﴾ هُوَ الَّذِي خَلَقَكُمْ مِنْكُمْ كَافِرٌ
وَمِنْكُمْ مُؤْمِنٌ ۖ وَاللَّهُ بِمَا تَعْمَلُونَ بَصِيرٌ ﴿٢﴾ خَلَقَ السَّمَوَاتِ
وَالْأَرْضَ بِالْحَقِّ وَصَوَّرَكُمْ فَأَحْسَنَ صُورَكُمْ ۖ وَإِلَيْهِ الْمَصِيرُ ﴿٣﴾
يَعْلَمُ مَا فِي السَّمَوَاتِ وَالْأَرْضِ وَيَعْلَمُ مَا تُسِرُّونَ وَمَا تُعْلِنُونَ ۖ وَاللَّهُ
عَلِيمٌ ۚ بِذَاتِ الصُّدُورِ ﴿٤﴾ أَلَمْ يَأْتِكُمْ نَبَأُ الَّذِينَ كَفَرُوا مِنْ قَبْلُ
فَذَاقُوا وَبَالَ أَمْرِهِمْ وَلَهُمْ عَذَابٌ أَلِيمٌ ﴿٥﴾ ذَلِكَ بِأَنَّهُ كَانَتْ تَأْتِيهِمْ
رُسُلُهُمْ بِالْبَيِّنَاتِ فَقَالُوا أَبَشَرٌ يَهْدُونَنَا فَكَفَرُوا وَتَوَلَّوْا ۖ وَاسْتَغْنَى اللَّهُ
وَاللَّهُ غَنِيٌّ حَمِيدٌ ﴿٦﴾ زَعَمَ الَّذِينَ كَفَرُوا أَنْ لَنْ يُعْثُوا ۖ قُلْ بَلَى
وَرَبِّي لَتُعْثُنَّ ثُمَّ لَتَنْبُوْنَ بِمَا عَمِلْتُمْ ۖ وَذَلِكَ عَلَى اللَّهِ يَسِيرٌ ﴿٧﴾
فَآمِنُوا بِاللَّهِ وَرَسُولِهِ وَالنُّورِ الَّذِي أَنْزَلْنَا ۖ وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ
﴿٨﴾ يَوْمَ يَجْمَعُكُمْ لِيَوْمِ الْجَمْعِ ذَلِكَ يَوْمُ التَّغَابُنِ ۖ وَمَنْ يُؤْمِنُ

بِاللّٰهِ وَيَعْمَلْ صَالِحًا يُكَفِّرْ عَنْهُ سَيِّئَاتِهِ وَيُدْخِلْهُ جَنَّاتٍ تَجْرِي مِنْ
تَحْتِهَا الْأَنْهَارُ خَالِدِينَ فِيهَا أَبَدًا ذَٰلِكَ الْفَوْزُ الْعَظِيمُ ﴿٩﴾ وَالَّذِينَ
كَفَرُوا وَكَذَّبُوا بِآيَاتِنَا أُولَٰئِكَ أَصْحَابُ النَّارِ خَالِدِينَ فِيهَا وَبِئْسَ
الْمَصِيرُ ﴿١٠﴾

Allah's purity is pronounced by all that is in the heavens and all that is in the earth. To Him belongs the kingdom, and for Him is all praise, and He is powerful over every thing. [1] He is the One who created you, then some of you are disbelievers, and some of you are believers. And Allah is Watchful of what you do. [2] He has created the heavens and the earth with truth, and shaped your figures, and made your figures good, and to Him is the final return. [3] He knows all that is in the heavens and the earth, and He knows whatever you conceal and whatever you reveal. And Allah is All-Aware of what lies in the hearts. [4] Did the news of those people not come to you who disbelieved earlier, and tasted (in this world) the evil consequence of their conduct, and for them (in the Hereafter) there is a painful punishment? [5] That is because their messengers used to bring them clear proofs, but they said, "Shall some mortals give us guidance?" Thus they disbelieved and turned away, and Allah did not care. And Allah is All-Independent, Ever-Praised. [6] The disbelievers claim that they will never be raised again (after death). Say, "Why not? By my Lord, you will be raised again, then you will be told about what you did. And that is easy for Allah." [7] So, believe in Allah and His Messenger, and in the light We have sent down. And Allah is All-Aware of what you do. [8] (Be mindful of) the day He will gather you for the Day of Gathering. That will be the Day of loss and gain. And whoever believes in Allah, and does righteously, He will write off his evil deeds, and will admit him to gardens beneath which rivers flow, where they will live forever. That is the great achievement. [9] And those who disbelieve and reject Our signs—they are the people of the Fire. And it is an evil place to return. [10]

Commentary

هُوَ الَّذِي خَلَقَكُمْ فَمِنْكُمْ كَافِرٌ وَمِنْكُمْ مُّؤْمِنٌ (He is the One who created you, then

some of you are disbelievers, and some of you are believers...64:2) In the phrase *fa-minkum*, the particle '*fa*' [translated here as 'then'] denotes 'one thing happening after another '. In this instance, the phrase '*khalāqakum*' [created you] indicates that at the inception of creation there were no unbelievers [*kāfirs*]. Human beings were, subsequently, divided into believers and non-believers by their own free will and choice with which Allah has invested them. They are rewarded or punished on account of exercising the free will and choice. A Prophetic Tradition states: كُلُّ مَوْلُودٍ يُوَلَّدُ عَلَى الْفِطْرَةِ فَأَبَوَاهُ يَهُودَانِهِ وَيُنَصْرَانِهِ (Everyone is born a Muslim, but his parents make him a Jew, a Christian...) [Qurtubī].

Two Nations Theory

The Holy Qurʾān has divided mankind here into two groups: a believing group and a non-believing one. This indicates that the children of ʿĀdam (عليه السلام) is one single brotherhood, and all human beings are members of this brotherhood. *Kufr* [unbelief] is the only dividing line that severs relationship with this brotherhood and creates another group. He who becomes a *Kāfir* has severed the relationship of human brotherhood. Thus group-formation can only take place on the basis of ʾImān and *Kufr*. Neither colour nor language, neither lineage nor family, neither land, territory or geographical region can divide human brotherhood into rival groups. The offspring of one father may live in different cities, or use different languages, or have different colours, but it does not divide them into different groups. Despite differences of colour, language, country or territory, they are members of the same brotherhood. No sane person will ever regard them as different groups.

In the Days of Ignorance, ethnicity and tribal divisions had become the basis of factionalism, but the Messenger of Allah (ﷺ) broke down these idols, which they pursued. By the express text of the Holy Qurʾān إِنَّمَا الْمُؤْمِنُونَ إِخْوَةٌ 'All believers are but brothers' irrespective of their country or territory, their colour or family, or their language. They all belong to one brotherhood. So likewise, the non-believers, in the sight of Islam, belong to a single community.

The above verse also bears evidence to the fact that Allah has divided all mankind into two groups - the believers and the non-believers. The variety of languages and colours, according to the Qurʾān, is no doubt a sign of the perfect power of Allah, and having many socio-economic

benefits, it is a great blessing, but it is not permitted to use it as the basis of factionalism or group-formation among mankind.

Moreover, the binary division of mankind on the basis of *'Imān* and *Kufr* is a matter of free will and choice. Both *'Imān* and *Kufr* may be adopted by one's free will. If a person chooses out of his own free will to abandon his group and join another, he can do it very easily: He may give up his articles of faith, choose another faith and thus join the other group. On the other hand, the affiliations of race, lineage, colour, language or territory are not within the power or control of anyone. No one can change his affiliation with his race, colour or language.

It was this Islamic brotherhood that, in a short span of time, joined uncountable members of believers in a single string, from east to west, north to south, white and black, and Arabs and non-Arabs, whose might and power could not be resisted by the nations of the world, and therefore they revived once again the idols that were shattered by the Messenger of Allah ﷺ and Islam. They partitioned the one mighty *ummah* of Muslims into small bits and pieces of nations based on territory, homeland, language and colour, race and lineage, and caused them to collide with one another. This cleared the way for the enemies of Islam to attack, the consequences of which are visible to every eye today. The Muslims of east and west were one nation and one heart, but are now divided into small groups fighting one another. As against this, the Satanic forces of *Kufr*, despite mutual disagreements, look like a united force against the Muslims.

وَصَوَّرَكُمْ فَأَحْسَنَ صُوَرَكُمْ (...and shaped your figures, and made your figures good...64:3) Shaping the figures of the creatures is one of the exclusive attributes of Allah, That is why *Al-Musawwiru* [the Shaper] is one of His attributive names. If we analyze or look carefully into the universe, there are several classes of things. Each class has several species and each species has several sexes. Each sex has billions of members. No single shape ever resembles another shape. Among humankind, for instance, on account of differences of country or territory, or differences of stock and nations, there is clear distinction in the shapes and faces of individuals. The face and shape of each individual is so amazingly unique and that it baffles the human imagination. The human face is no more than six to seven square inches, and there are uncountable faces of the same type,

and yet one face does not look exactly like the other one so that distinguishing one from the other would be difficult. The present verse mentions figure-making as one of the Divine blessings and immediately thereafter it goes on to say *فَأَحْسَنَ صُورَكُمْ* (and made your figures good). In the entire universe, Allah made the human shape the most beautiful. No matter how ugly a man or an individual might seem in his community, he is still beautiful in his own right, relative to the shapes of all other non-human creatures.

فَقَالُوا أَبَشَرٌ يَهْدُونَنَا (...but they said, "Shall some mortals give us guidance?"...64:6) Though the word *bashar* [mortal(s)] is singular, but in meaning it is plural. Therefore, the verb *يَهْدُونَنَا* 'give us guidance' is plural. All unbelievers held the notion that prophets and messengers cannot be human beings. The Qur'ān has time and again falsified and refuted this notion of the unbelievers. Alas, there is also a group of Muslims who denies the mortality of the Allah's Messenger. They need to think in which direction they are moving. His mortality is not contradictory to his prophet-hood, nor is it incompatible with his high station of messenger-ship, nor is his being a Messenger inconsistent with his being a *Nūr* (light). He is *Nūr* (light) as well as a mortal. It is a false analogy to compare his light with that of a lamp or of the sun or the moon.

فَآمِنُوا بِاللَّهِ وَرَسُولِهِ وَالنُّورِ الَّذِي أَنْزَلْنَا (So, believe in Allah and His Messenger, and in the light We have sent down...64:8) The word *Nūr* [light] in this context refers to the Qur'ān. 'Light' fulfils two functions: In the first place it is itself luminous and in the second place it makes other things luminous and bright. The Qur'ān, on account of its miraculous nature, is itself luminous, and it illuminates what pleases or displeases Allah, the sacred laws, injunctions and commands, and the realities of the Hereafter, which human beings ought to know.

The Reason Why the Day of Gathering is called the Day of Loss and Gain

يَوْمَ يَجْمَعُكُمْ لِيَوْمِ الْجَمْعِ ذَلِكَ يَوْمُ التَّغَابُنِ ([Be mindful of] the day when He will gather you for the Day of Gathering. That will be the Day of loss and gain...64:9) 'The Day of Gathering' and 'The Day of Loss and Gain' are both the names of the Day of Judgement. The reason why that day is called 'The Day of Gathering' is quite obvious. On that day all creations, the earlier generations as well as the later generations, will be brought

together to give account of their deeds and for reward and punishment. The reason for calling the day as 'The Day of Loss and Gain' is because the word *taghābun* is derived from *ghabn* which means 'loss'. Financial loss as well as mental deficiency is referred to as *ghabn*. Imām Rāghib Iṣfahānī in his *Mufradā-ul-Qur'ān* says that when the word refers to financial loss, it is expressed in the passive voice thus *ghubina fulānun* 'so-and-so suffered financial loss' When one wants to say that 'he was or became deficient in his opinion or judgement', one would express it thus *ghabina* from the triliteral verb form, the second radical being vowelled with *kasrah* [-i-] on the measure of *sami'a*. The word *taghābun* is a two-way process and signifies 'mutuality of actions', where two parties mutually cause loss to each other, or they make manifest each other's loss. In the context of this verse, however, it is one-sided or one-way process of making manifest of non-believer's loss. The latter sense is also its recognized use. 'The Day of Loss and Gain' is so called because, according to authentic Traditions, Allah has created two abodes for everyone in the Hereafter—one in Hell and another in Paradise. Before admitting the righteous believers to Paradise, they will be shown the abode in Hell, which they would have received if they failed to believe and act righteously, so that they may appreciate their abode in Paradise more highly and thank Allah more profoundly. On the other hand, the non-believers will be shown their abode in Paradise, which they would have received had they believed and acted righteously, so that they may regret more bitterly and be more remorseful. These narratives also tell us that the abodes in Paradise that were prepared for the non-believers will be given to the believers in Paradise, and the abodes in Hell that were prepared for the believers will be given to the non-believers in Hell. These Traditions are elaborately recorded in the two Ṣaḥīḥs and other collections of Traditions. When the inmates of Paradise will attain the places originally prepared for the disbelievers, the latter will realize what they have lost and what they have gained.

Ṣaḥīḥ Muslim, Tirmidhī and others record on the authority of Sayyidnā Abū Hurairah ؓ that the Messenger of Allah ﷺ asked the noble Companions: "Do you know who is a pauper?" They replied: "One who has no possessions." The Messenger ﷺ said that a pauper in my community is one who will come on the Day of Judgement with a heap of

righteous deeds, such as prayers, fasting, alms-giving and so on, but he might have reviled someone in the world, or he might have slandered another person, or he might have killed or murdered some other person, and he might have taken away someone's property unlawfully. All these people will gather around him and demand their rights. One will take away his prayers, another will snatch away his fasts, someone will take away his alms and a third person will carry away his other good deeds. When all his good deeds would be exhausted, the sins of the oppressed will be loaded on the oppressor, and in this way the score will be settled. Consequently, he will be pushed into the Fire of Hell. [Maẓharī].

It is recorded in the Ṣaḥīḥ of Bukhārī that the Holy Prophet ﷺ has said, "Whoever has an obligation towards someone should discharge it or ask his obligor to forgive it here in this world. Otherwise, he will have no dirhams or dinars (money) there in the Hereafter to set off his liabilities. The obligors will be given the good deeds of the debtor in lieu of their unfulfilled rights. When his good deeds will be exhausted, the sins of the oppressed will be added to the account of the oppressor."

Sayyidnā Ibn 'Abbās ؓ and other leading authorities on Tafsīr have given the foregoing reason for naming the Day of Judgement as 'The Day of Loss and Gain'. Other authorities express the view that the grief of loss will not only be felt by the miserable non-believers, but also by the righteous believers. The latter will feel a sense of loss in that they will bitterly regret that they wasted much of their time in life and failed to carry out more good deeds, so as to attain more blessings and favours in Paradise, as is stated in a Prophetic Tradition.

مَنْ جَلَسَ مَجْلِسًا لَمْ يَذْكُرِ اللَّهَ فِيهِ كَانَ عَلَيْهِ تَرَةً يَوْمَ الْقِيَامَةِ

(He who sits in an assembly and does not remember Allah in the entire session, this assembly will be a source of bitter regret for him.)

Qurtubī writes that on that Day every believer will feel a sense of loss on account of shortcomings in the fulfillment of his duties and obligations in life. Naming the Judgement Day as the 'Day of Loss and Gain' is like its being named as 'The Day of (Bitter) Regret' in Sūrah Maryam, thus وَأَنْذَرَهُمْ يَوْمَ الْحَسْرَةِ إِذْ قُضِيَ الْأَمْرُ 'And warn them of the Day of (Bitter) Regret when the affair will be resolved...19:39) Rūḥ-ul-Ma'ānī interprets this

verse as implying that on that day the unjust and unrighteous people will bitterly regret their shortcomings, and the righteous believers will regret their shortcomings in the performance of their righteous deeds. In this way, everyone on the Day of Judgement will regret and have a feeling of loss at his shortcomings. Therefore, this day is named as the 'Day of Loss and Gain'.

Verses 11 - 18

مَا أَصَابَ مِنْ مُصِيبَةٍ إِلَّا بِإِذْنِ اللَّهِ ۖ وَمَنْ يُؤْمِنْ بِاللَّهِ يَهْدِ اللَّهُ قَلْبَهُ ۚ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ ﴿١١﴾ وَأَطِيعُوا اللَّهَ وَأَطِيعُوا الرَّسُولَ ۚ فَإِنْ تَوَلَّيْتُمْ فَإِنَّمَا عَلَى رَسُولِنَا الْبَلْغُ الْمُبِينُ ﴿١٢﴾ اللَّهُ لَا إِلَهَ إِلَّا هُوَ ۚ وَعَلَى اللَّهِ فَلْيَتَوَكَّلِ الْمُؤْمِنُونَ ﴿١٣﴾ يَأَيُّهَا الَّذِينَ آمَنُوا إِنَّ مِنْ أَزْوَاجِكُمْ وَ أَوْلَادِكُمْ عَدُوًّا لَكُمْ فَاحْذَرُوهُمْ ۚ وَإِنْ تَعَفَوْا وَتَصَفَحُوا وَتَغْفِرُوا فَإِنَّ اللَّهَ غَفُورٌ رَحِيمٌ ﴿١٤﴾ إِنَّمَا أَمْوَالُكُمْ وَأَوْلَادُكُمْ فِتْنَةٌ ۚ وَاللَّهُ عِنْدَهُ أَجْرٌ عَظِيمٌ ﴿١٥﴾ فَاتَّقُوا اللَّهَ مَا اسْتَطَعْتُمْ وَاسْمَعُوا وَأَطِيعُوا وَأَنْفِقُوا خَيْرًا لِّأَنْفُسِكُمْ ۚ وَمَنْ يُوقْ شُحَّ نَفْسِهِ فَأُولَٰئِكَ هُمُ الْمُفْلِحُونَ ﴿١٦﴾ إِنْ تُقْرِضُوا اللَّهَ قَرْضًا حَسَنًا يُّضْعِفْهُ لَكُمْ وَيَغْفِرْ لَكُمْ ۚ وَاللَّهُ شَكُورٌ حَلِيمٌ ﴿١٧﴾ عَلِيمُ الْغَيْبِ وَالشَّهَادَةِ الْعَزِيزُ الْحَكِيمُ ﴿١٨﴾

And no calamity befalls (one), but with the leave of Allah. And whoever believes in Allah, He guides his heart. And Allah is All-Knowing about every thing. [11] And obey Allah, and obey the Messenger. But if you turn away, then Our Messenger has only to convey the message clearly. [12] Allah is such that there is no god but He. And in Allah alone the believers must place their trust. [13] O those who believe, among your wives and your children there are some enemies for you, so beware of them. And if you forgive and overlook and pardon, then Allah is Most-Forgiving, Very-Merciful. [14]

Your riches and your children are but a trial. As for Allah, with Him is a great reward. [15] So, observe *taqwā* (total obedience to Allah in awe of Him) as far as you can, and listen and obey, and spend (in Allah's way), it being good for you. And those who are saved from the greed of their souls are the successful. [16] If you advance a good loan to Allah, He will multiply it for you, and will forgive you. And Allah is Appreciative, Forbearing, [17] the Knower of the unseen and the seen, the All-Mighty, the All-Wise. [18]

Commentary

مَا أَصَابَ مِنْ مُصِيبَةٍ إِلَّا بِإِذْنِ اللَّهِ ط وَمَنْ يُؤْمِنْ بِاللَّهِ يَهْدِ قَلْبَهُ (And no calamity befalls [one], but with the leave of Allah. And whoever believes in Allah, He guides his heart...64:11) In other words, it is a reality that not even a particle can move without the Divine will. Without the will of Allah no one can harm or benefit anyone. If a person does not believe in Allah and the Divine destination, he would not have any means of comforting himself when a calamity befalls him. He receives it with despair, and gropes for means of alleviating it. A believer, on the other hand, who reposes his faith in Divine will and destination is guided by Allah, and his heart is filled with peace and tranquility. Allah will guide his heart to certainty of faith. Therefore, he will know with certainty that whatever difficulty afflicts him could never have missed him, and whatever adversity has missed him could never have afflicted him. As a result of this belief, he is promised a reward in the Hereafter, which he keeps in view all the time. This strong belief in the promise of a reward in the Hereafter alleviates the worst calamity of this world.

يَا أَيُّهَا الَّذِينَ آمَنُوا إِنَّ مِنْ أَزْوَاجِكُمْ وَأَوْلَادِكُمْ عَدُوًّا لَكُمْ فَاحْذَرُوهُمْ (O those who believe, among your wives and your children there are some enemies for you, so beware of them...64:14) Tirmidhī, Ḥākim and others have recorded, with authentic chain of transmitters, on the authority of Sayyidnā Ibn ‘Abbās ؓ, that this verse was revealed regarding those Muslims who embraced Islam in Makkah after the migration of the Holy Prophet ﷺ to Madīnah. They intended to migrate to Madīnah and join the Holy Prophet ﷺ, but their wives and children refused to allow them. [Rūḥ] This was the time when it was compulsory for every Muslim to migrate from Makkah. Therefore, the wives and children who stood in way of loyalty and obedience to Divine laws are referred to as their enemies, and it was

emphasized that they should beware of them, because none can be greater enemy than one who involves a person in the eternal punishment and everlasting Fire of Hell. 'Aṭā' Ibn Rabāḥ reports that this verse was revealed in connection with 'Auf Ibn Mālīk Ashja'ī ؓ. He was in Madīnah. Whenever the occasion arose to go to war or *jihād* and he would intend to participate in the *jihād*, his wife and children would complain: "In whose care are you leaving us?" He would be influenced by their complaint and change his mind. [Rūḥ and Ibn Kathīr]

These two narratives are not in conflict with each other. Both narratives, in their own right, can be the cause of revelation, because wife and children that stand in the way of obeying Allah's laws, whether migration or *Jihād*, they become the enemies of Allah.

وَإِنْ تَعْفُوا وَتَصْفَحُوا وَتَغْفِرُوا فَإِنَّ اللَّهَ غَفُورٌ رَحِيمٌ (And if you forgive and overlook and pardon, then Allah is Most-Forgiving, Very-Merciful...64:14) The Muslims who were warned by the previous verse that their wives and children were their enemies, decided that they would treat their family members harshly. On that occasion, this part of the verse was revealed. The verse purports to say that 'although your wives and children behaved like enemies and stood in your way to perform your duty towards Allah, do not treat them harshly and mercilessly, but rather treat them politely and leniently. This is better for you because Allah loves forgiving and showing mercy.'

Ruling

Scholars have deduced from the above verse that if the family members do anything in violation of the sacred laws, it is not appropriate to be disappointed with them totally, or to be hostile towards them, or to hate or curse them. [Rūḥ]

Wealth and Children are a Trial

إِنَّمَا أَمْوَالُكُمْ وَأَوْلَادُكُمْ فِتْنَةٌ (Your riches and your children are but a trial...64:15) The word *fitnah* means 'test or trial'. The purport of the verse is to say that Allah tests man by means of his wealth and children as to whether he is so much engrossed in the love of wealth and children as to become heedless of Divine laws and injunctions, or he maintains his love for them within limits and remains heedful of his duties and obligations towards Allah.

The truth of the matter is that the love of wealth and children is a great trial for man. He mostly commits sins for their love, especially when he indulges in earning livelihood through unlawful means. According to a *ḥadīth*, some people will be brought on the Day of Judgment, and the people will look at him and say اَكَلَ عِيَالُهُ حَسَنَاتِهِ (His family ate up his good deeds.) [Rūḥ]. In another narration, the Holy Prophet ﷺ, referring to the children, said: مَبْخَلَةٌ مَجْبَنَةٌ (They are the cause of one's miserliness and cowardice.) It means that on account of their love, man fails to spend in Allah's way, and on account of their love he fails to participate in Jihād. Some righteous elders have said, اَلْعِيَالُ سُوسُ الطَّاعَاتِ (Family is the weevil of obedience". A weevil is a small beetle that feeds on grain and seeds and destroys crops. Likewise, a family feeds on man's good deeds and destroys them.

فَاتَّقُوا اللَّهَ مَا اسْتَطَعْتُمْ (So, observe *taqwā* [total obedience to Allah in awe of Him] as far as you can...64:16) When the verse اِتَّقُوا اللَّهَ حَقَّ تُقَاتِهِ (...Observe *taqwā* as is His due...3:102) was revealed, the blessed Companions felt it very difficult, because it was impossible for anyone to observe *taqwā* of Allah 'as is due to Him'. On that occasion, the present verse was revealed which clarified that no imposition is made on man more than he can bear. *Taqwā* too must be observed as far as it is possible for man to observe. If a person tries to obey Allah totally in awe of Him, that will be sufficient in fulfilling Allah's due. [Rūḥ - condensed]

Alḥamdulillah
The Commentary on
Sūrah At-Taghābun
Ends here